

## ACT AUDITOR-GENERAL'S OFFICE



A11/22

Dr Jim Watterston  
Director-General  
Education and Training Directorate  
Level 6, 220 Northbourne Avenue  
BRADDON ACT 2612

Dear Dr Watterston

**REPORT OF FACTUAL FINDINGS  
EDUCATION AND TRAINING DIRECTORATE  
STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2011**

The Audit Office has completed the review of the statement of performance of the Education and Training Directorate for the year ended 30 June 2011.

I have attached the statement of performance and unqualified report of factual findings.

I have provided a copy of the statement of performance and report of factual findings to the Minister for Education and Training, Mr Andrew Barr MLA.

Yours sincerely

Dr Maxine Cooper  
Auditor-General

13 September 2010

c.c. Ms Sushila Sharma, Acting Director, Finance and Corporate Support  
Ms Jenny Morison, Chair, Audit Committee  
Ms Megan Young, Chief Internal Auditor, Risk Management and Audit



## ACT AUDITOR-GENERAL'S OFFICE

# REPORT OF FACTUAL FINDINGS EDUCATION AND TRAINING DIRECTORATE

**To the Members of the ACT Legislative Assembly**

### **Report on the statement of performance**

The statement of performance of the Education and Training Directorate (the Directorate) for the year ended 30 June 2011 has been reviewed.

### **Responsibility for the statement of performance**

The Director-General of the Directorate is responsible for the preparation and fair presentation of the statement of performance in accordance with the *Financial Management Act 1996*. This includes responsibility for maintaining adequate records and internal controls that are designed to prevent and detect fraud and error, and the systems and procedures used to measure the results reported in the statement of performance.

### **The auditor's responsibility**

Under the *Financial Management Act 1996* and *Financial Management (Statement of Performance Scrutiny) Guidelines 2011*, I am responsible for providing a report of factual findings on the statement of performance.

This review was conducted in accordance with Australian Auditing Standards applicable to review engagements, to provide assurance that the results of the performance indicators reported in the statement of performance have been fairly presented in accordance with the *Financial Management Act 1996*.

A review is primarily limited to making inquiries with representatives of the Directorate, performing analytical and other review procedures and examining other available evidence. These review procedures do not provide all of the evidence that would be required in an audit, therefore, the level of assurance provided is less than that given in an audit. An audit has not been performed and no audit opinion is being expressed on the statement of performance.

The review did not include an assessment of the relevance or appropriateness of the performance indicators reported in the statement of performance or the related performance targets.

No opinion is expressed on the accuracy of explanations provided for variations between actual and targeted performance due to the often subjective nature of such explanations.

## **Electronic presentation of the statement of performance**

Those viewing an electronic presentation of this statement of performance should note that the review does not provide assurance on the integrity of information presented electronically and does not provide an opinion on any other information which may have been hyperlinked to or from this statement. If users of the statement of performance are concerned with the inherent risks arising from the electronic presentation of information, they are advised to refer to the printed copy of the reviewed statement of performance to confirm the accuracy of this electronically presented information.

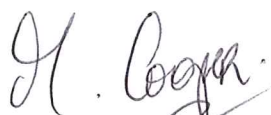
## **Independence**

Applicable independence requirements of Australian professional ethical pronouncements were followed in conducting the review.

## **Review opinion**

Based on the review procedures, no matters have come to my attention which indicate that the results of the performance indicators, reported in the statement of performance of the Directorate for the year ended 30 June 2011, are not fairly presented in accordance with the *Financial Management Act 1996*.

This review opinion should be read in conjunction with the other information disclosed in this report.



Dr Maxine Cooper  
Auditor-General

13 September 2011

**Education and Training Directorate  
Statement of Performance  
For the Year Ended 30 June 2011**

**Statement of Responsibility**

In my opinion, the Statement of Performance is in agreement with the Directorate's records, fairly reflects the service performance of the Directorate in providing each class of outputs during the financial year ended 30 June 2011 and also fairly reflects the judgements exercised in preparing them.



Dr Jim Watterston  
Director-General

15 August 2011